March 16, 1976

CLERK: 26 ayes, 0 mays to cease debate.

PRESIDENT: Senator Goodrich, would you close debate on this matter.

SENATOR GOODRICH: Very briefly. Number one, the excuse for wanting the bill is recruitment and retention of personnel in both the Revenue and Auditors Departments. I don't think that's sufficient reason for lowering the standards of a CPA. Number two, neither Department carries third party liability, so consequently you're really opening up the can of worns in the CPA's certificate as far as anybody that relies on a CPA certificate. Number three, neither Department prepares notes to financial statements. Number four, the personnel of the two Departments cannot be held personally liable for errors or admissions, nor can they be sued. Consequently, there is definite reason ... there is definitely established that we're lowering the standards for a CPA certificate. I would strongly urge the indefinite postponement of this till. Thank you.

PRESIDENT: Record your vote. Have you voted? Record. Senator Goodrich.

SENATOR GOODRICH: I regret it but I'm going to have to have a Call of the House.

PRESIDENT: The question then is shall the House go under Call. Record your vote. Record.

CLERK: 28 ayes, 1 may to go under Call.

PRESIDENT: This House is under Call. Return to your deske and record your presence.

CLERK: Mr. President, Senator Barnett voting aye. Senator Rasmussen voting no.

PRESIDENT: Senator Savage voting aye.

CLERK: Senator Savage voting aye.

PRESIDENT: Senator Skarda moves to raise the Call.

CLERK: Senator Syas voting aye.

PRESIDENT: All in favor say aye, contrary say may. The Call is raised. Report the vote.

CLERK: 27 ayes, 14 nays.

PRESIDENT: Motion prevails. The bill is indefinitely postponed. LB 797, Constitutional amendment. Senator Dworak.

SENATOR DWORAK: Mr. President, I move the adoption of the E & R amendments to LB 797.